IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: TORU et al.

Serial No.: 10/551,124

Filed: September 26, 2005

For: ULTRA-LIGHT SOUND INSULATOR

Group: 1788

Examiner: CHANG, Victor S.

Conf. No.: 4032

AMENDMENT AND SUBMISSION UNDER 37 CFR 1.114

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

May 5, 2011

Sir:

This is in response to the Office Action mailed February 8, 2011, in connection with the above-identified application. The amendments are listed below and set forth on the following pages.

Amendments to the Claims; and

Remarks are included following the amendments.